



NEW ZEALAND  
ARCHAEOLOGICAL  
ASSOCIATION

## ARCHAEOLOGY IN NEW ZEALAND



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# CONTRACT ARCHAEOLOGY A GUIDE FOR STUDENTS

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## Introduction

This article deals with some of the basic commercial realities for students making the transition to commercial archaeologist. It is largely based upon my own experiences and is intended as a guide for those also attempting the same transition.

## Education

The reality of the situation is that both Otago and Auckland Universities are primarily training students to further the academic knowledge and pool of academically trained archaeologists. They are not training students to be contract archaeologists where the majority of job opportunities exist in the New Zealand situation. The harsh reality is that there will also be more people trained in archaeology than will ever make a living from it.

## What They Don't Tell You

I trained as an accountant first, and that has had its value in setting myself up, especially with being able to understand the tax situation, something you will never be taught by the Anthropology Department. But that still does not get you a job. When looking for a job it is apparent that they are not advertised every day (even every year), and that tenders for archaeological work are not advertised in the daily news either. The reality is that most archaeological work is given to those people who have the contacts already, either directly, or by being invited to tender for the contract. Even if they were advertised, no one leaving university has the experience or the knowledge to be able to quote on a job, nor are you likely to get NZHPT approvals for many jobs. Therefore the best position available to you is to be employed by, or sub-contract to, those already established in the business.

## How to Be Employed

The "bible" for the intrepid subcontracting archaeologist is the list of contract archaeologists available from the Historic Places Trust. This lists the names of archaeologists who are already making a living from the profession in the commercial field. It is split into regions and gives contact details for all of them.

Call the archaeologists on the list and tell them you are available; they may require you to send a CV, so have one ready. You may be required to work for them on a voluntary basis so that they can assess your skills - if so do it. Remember it is a competitive market. More experience, whether paid, voluntary, or part of your studies, makes you a more employable option. If need be ring once a month so that your name is known to them. If you ring too regularly or there simply isn't the work available, you will be told. If possible, start doing this while still an undergraduate. It will help in the long run, and make you a better option than those with whom you are graduating.

It is important to realise that you are unlikely to be in full-time employment in your first few years as a contract (sub-contract) archaeologist. Most people making a full-time living through archaeology often have bad months when they do not know when the next dollar is coming from. Therefore get a part-time job to help support you, the more flexible the better, and one that can let you go at short notice. Anything will do, just so long as it keeps the cash flowing in. As a subcontractor you may be required to live away from home for weeks, so a flexible part-time job that will be kept for you in your absence is a real asset. There is no point in saying you are available for work, only to say that you're not when asked - chances are you won't be asked again.

Another important asset is to be self-employed, i.e. make yourself a subcontractor rather than try and be employed by the archaeologist. As a subcontractor you are more of an attraction to the contract archaeologist as they have less paperwork to worry about, and most importantly they do not have to worry about workplace injuries and the associated insurance. This is particularly so since the change in the A.C.C. laws which can make it financially prohibitive for an employer to insure when they may or may not need to employ someone else for a couple of weeks during the year. As a self employed subcontractor any injury suffered in the workplace is covered by yourself, and can be paid for once a year when filing your tax return at the end of the year, and is based as a percentage of your earnings. The cost is not prohibitive. In effect you pay for your insurance for the year at the end of the year, and you need not worry about

it if something happens before your first tax return, the A.C.C. department still looks after you.

From my experiences the most important asset you can have is your driver's license and a car. Some of the jobs you may get include survey, quite possibly by yourself, in which case the ability to get there is what can clinch the job. If necessary rent a car - just as long as you are earning more than it costs you. As a subcontractor you will also be expected to supply some of your own tools. I would recommend compass, trowel, and spade as a minimum. Remember they are tax deductible.

### **Taxes, Accounting and You**

The biggest hurdle for many is what to do if I'm self employed. Contrary to the horror stories that are often heard, I have found that the tax department is most informative and helpful. They have a number of publications that they will send to you for free, and they have small business consultants who you can make appointments with to meet for clarification on issues arising from their publications. They will even come to you. This is a lot cheaper than paying for an accountant, which is something you probably can't initially afford.

In the mean time I suggest the following is done for anyone who is considering getting set up. This will get you started and you can sort out the finer details with I.R.D. later.

- Get an invoice book. Small, less than \$10 ones, can be purchased from book shops. This will give an easily accessible record of your earnings to help fill out your tax returns at the end of the year. What you are required to do by law is supply an invoice for the services that you are billing. Information should include the person you are billing; your name as the person who wrote out the invoice and your I.R.D. number. There is no need to register for G.S.T. unless you have a turnover (not profit) of \$30,000 or more, which is unlikely in your first couple of years. If you are not registered for G.S.T. then it is important to say so on the invoice, and to consequently not charge it.
- Record all mileage that you incur in going about your business. There are various ways of claiming it back, but the most important thing is that you record it and why, i.e. what job, to buy stationery, to the bank to bank your hard earned cheque or whatever. You need this information to justify your costs to the I.R.D. There are various ways

of claiming this back from the IRD, I recommend the following as it is the easiest and, involves less need to keep all of your petrol, repair receipts etc. Just keep your mileage. You can then claim 62 cents per km for the first 3000km, then 19cents per km for any subsequent kms. This works particularly well if you have a vehicle of low value, as most people will when first leaving university, and is easily calculated so your accounting skills need to be minimal. It covers all costs, including depreciation of your vehicle.

- Telephone rental can be deducted up to 50%, and any toll calls related to the business are 100% deductible. Cell phone costs are 95% deductible. A cell phone is a particularly good idea as it will give you an answer phone.
- The home office is a very important source of tax rebates to the contract archaeologist, as most if not all will not be able to afford nor want an office away from home. The tax department requires that you set a portion of the house aside as an exclusive office .If you are able to do this you can then claim that room's percentage of floor space against your rent, mortgage interest repayments (not the principle), electricity, rates and maintenance. You may also be able to further this by having an area set aside exclusively for the keeping of your equipment or as a workshop for analyses. This can be added to your floor space calculations. No difference is recognised by the tax department on whether you are carrying on the business full or part time. This can be very rewarding if you get occasional work still as a student, where you would incur costs such as rent anyway. This can easily result in your archaeology putting you in a paper loss making situation, which can result in tax refunds from all sources at the end of the year, as well as giving valuable experience on your CV!!
- The other major things to remember are to keep all receipts for any tools, equipment, stationery etc. These are all genuine costs attributable to your income. Food, accommodation etc. are all deductible when working away from home, so long as you are staying away from home overnight. This even includes that ice cream you buy after a hard days work in the trenches.

These tips should be enough to get you started. Talk to the tax department as you will need to change your tax status with them. They have 0800 numbers

and free advisors for any further advice. You should be able to get your first few tax returns completed without an accountant.

### **Acknowledgements**

This paper would not have even been considered if it were not for Peter Petchey, who I started conversation with in Thames one night. I claimed setting yourself up in business was easy if you know how and it went from there. This was followed up with him ringing me and saying "Write it down. I have students down here in Dunedin asking me how to do it. I don't know. I just do what my accountant tells me." What student can afford advice at that price? So here it has progressed.